

**Jeffrey Morris**  
Central District Supervisor

**Perry Martin**  
Eastern District Supervisor

**John Lawson**  
Western District Supervisor

# County of Giles



**Paul "Chappy" Baker**  
At-Large Supervisor

**Richard McCoy**  
At-Large Supervisor

## Board of Supervisors

315 NORTH MAIN STREET  
PEARISBURG, VIRGINIA 24134

December 12, 2022

Staci A. Henshaw, CPA  
Auditor of Public Accounts  
P. O. Box 1295  
Richmond, VA 23218

RE: Final Audited Financial Report for the County of Giles for fiscal year ending June 30, 2022

Dear Ms. Henshaw:

Our auditors will not be submitting the Comparative Report Transmittal Form for the County of Giles on or before December 15, 2022. Our auditors, Robinson, Farmer, Cox and Associates, need additional time for the implementation of GASB Statement No. 87, *Leases*. We anticipate submitting the audited financial statements for the year ending June 30, 2022, by December 31, 2022. The additional is needed in order to allow the auditors to finish their single audit as well as allowing for components of the report to be reviewed and approved by our auditor's quality control department and by management of Giles County.

Sincerely,

Chris McKlarney  
County Administrator